

Municipal

Landfill

*Site Closure
Remediation and
Redevelopment
Act*

Information and Application
for Reimbursement

MUNICIPAL LANDFILL SITE CLOSURE, REMEDICATION AND REDEVELOPMENT ACT (N.J.S.A. 13:1E-116.1 et seq.)

In an attempt to encourage the closure, remediation and redevelopment of municipal landfill sites in New Jersey, the above legislation was enacted on November 6, 1996. The Act provides for the remediation and redevelopment of municipal solid waste landfill sites under the terms and conditions of a Redevelopment Agreement negotiated between the developer and the State. Under the Redevelopment Agreement, an eligible developer who closes and remediates the municipal solid waste landfill would be eligible for reimbursement of 75% of the closure or cleanup costs associated with the remediation and redevelopment of a municipal solid waste landfill which ceased operations prior to January 1, 1982. These reimbursement moneys would be derived from one-half of the sale tax revenues generated from any business located on the site.

Reimbursement of Closure Costs

To apply for reimbursement of any moneys expended in the closure and cleanup of a municipal

landfill site an applicant shall take the following steps:

Joint Meeting

Prior to filing any application with the New Jersey Commerce and Economic Growth Commission, the applicant shall attend a preapplication meeting with representatives of the New Jersey Commerce and Economic Growth Commission, the New Jersey Department of Environmental Protection, the Department of the Treasury, and the Division of Taxation.

Memorandum of Agreement

Applicant shall enter into a Memorandum of Agreement with the Commissioner of Environmental Protection relating to the sound and proper closure or remediation of the landfill. This memorandum will set forth the required activities to be performed by the applicant to ensure the proper closure of the landfill in accordance with a DEP approved closure plan. There are four standard steps required by the Department of Environmental Protection in any remediation procedure:

- a. Preliminary Assessment and Site Investigation
- b. Remedial Work Plan and Report
- c. Remedial Action Work Plan
- d. Remedial Action

The developer must first execute the Memorandum of Agreement with the Department of Environmental Protection prior to entering into a Redevelopment Agreement.

Redevelopment Agreement

Applicant shall file an application with the New Jersey Commerce and Economic Growth Commission and execute a Redevelopment Agreement with the State outlining the work necessary to ensure the proper closure and remediation of the landfill.

Application to Division of Taxation

Upon completion of the project and before commencement of a functioning business operation on the site, applicant shall submit an application, on a required form (see Attachment A), to the Director of the Division of Taxation for

certification of any reimbursement of closure and remediation costs. This application shall contain:

- a. A certification setting forth the total closure and remediation costs incurred as provided in the Redevelopment Agreement and approved by the Department of Environmental Protection;
- b. A statement that a place of business is located in the area which is the subject of the Redevelopment Agreement for the purpose of making retail sales;
- c. That nonexempt items are regularly exhibited and offered for retail sale at that location;
- d. That the place of business is not utilized primarily for the purpose of catalog or mail order sales; and
- e. The developer has entered into a Memorandum of Agreement with the Commissioner of Environmental Protection for the sound and proper closure and remediation of the municipal solid waste landfill located on the site of the redevelopment project and is in compliance with the said Memorandum of Agreement.

Applicant will also supply the Division of Taxation with a list of the retail vendors required to collect sales and use tax at the site of the redevelopment project which is the subject of the Redevelopment Agreement. The Director shall review the request and shall approve or deny the application on a timely basis.

Creation of Special Fund

Pursuant to the statute, there is created in the Department of the Treasury a special fund to be known as the Municipal Landfill



Closure and Remediation Fund. Moneys in this fund are dedicated to the purpose of reimbursing the developer who has complied with all aspects of the Act in an amount equal to 75% of the closure and remediation costs of the municipal solid waste landfill. A special account within the fund shall be credited for each developer upon approval of a certification from the Director of the Division of Taxation. The fund shall be credited with one-half of all taxes due and payable pursuant to the Sales and Use Tax Act by any person required to collect the tax at the site of the redevelopment project.

Periodic Reimbursement

Reimbursement payments from the fund shall be made to the developer at the same frequency as the payments are made to the State from the person required to collect the tax. Such payments shall be made to the developer within 15 days of the State's receipt of the taxes. Reimbursements shall continue until such time as the aggregate dollar amount of reimbursement equals 75% of the dollar amount of the closure and remediation costs actually incurred by the developer, as certified to the Director by the developer.

Contact Parties

The following are the contact persons from each department:

Commerce & Economic Growth
Greg Adkins 609-292-1912
Fax: 609-633-8004

Environmental Protection
Colleen Kokas 609-633-1499
Fax: 609-633-1439

Treasury – Taxation
Curtis Seifert 609-984-5111
Fax: 609-989-0113

ATTACHMENT A



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

**APPLICATION FOR REIMBURSEMENT OF CLOSURE AND REMEDIATION COSTS UNDER THE
MUNICIPAL LANDFILL SITE CLOSURE REMEDIATION AND REDEVELOPMENT ACT**

TO: Office of the Director
Division of Taxation
PO Box 269
Trenton, NJ 08695-0269
Attn: S. Curtis Seifert

The developer does hereby certify that:

1. The place of business is located in the area which is the subject of a Redevelopment Agreement for the purpose of making retail sales.
2. Nonexempt items are regularly exhibited and offered for retail sale at the location.
3. The place of business is not utilized primarily for the purpose of catalog or mail order sales.
4. He has entered into a Memorandum of Agreement with the Commissioner of Environmental Protection and is in compliance with same.
5. He has entered into a Redevelopment Agreement with the State and is in compliance with same.
6. The total closure and remediation costs incurred for the closure and remediation of the municipal solid waste landfill located at the site of the redevelopment project amounts to \$_____. Developer has paid for all oversight costs with DEP.

I do hereby certify the above information to be true and correct and submitted for the purpose of obtaining approval for reimbursement of closure and remediation costs pursuant to N.J.S.A. 13:1E-116.4.

DEVELOPER:

BY: _____
(Title)

Address: _____

Fax: _____

**APPLICANT MUST SUBMIT ALONG WITH THIS APPLICATION, THE NAME, ADDRESS AND
FEDERAL ID# OF EACH BUSINESS FROM WHICH SALES TAX WILL BE GENERATED.**

**State of New Jersey
Department of the Treasury
Division of Taxation
Technical Services
Regulatory Services Branch
PO Box 269
Trenton, NJ 08695-0269**